

January 10, 1951.
Passed on File.

Senate File 50
By BEKMAN, JACOBSON and McCARVILLE.

Passed Senate, Date
Vote: Ayes..... Nays.....
Passed House, Date
Vote: Ayes..... Nays.....
Approved

A BILL FOR

An Act to amend section four hundred fifty point
fifty-nine (450.59), Code 1950, relating to
jurisdiction of the court in the release of
real or personal property from the lien of
inheritance tax.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Section four hundred fifty point fifty-nine
2 (450.59), Code 1950, is amended by adding thereto the
3 following: "The court may, upon satisfactory showing and
4 on such notice to the State Tax Commission as the court
5 may prescribe, make an order releasing any item of real
6 estate or personal property from the lien of the tax
7 imposed by this chapter."